

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

Claims 1 – 9 (Canceled)

Claim 10 (Original): A method for manufacturing a front-and-back electrically conductive substrate, the method comprising the steps of:

forming, by a process of anisotropic etching, a plurality of posts having an electrically conductive portion that has at least a first surface and a second surface that communicate with each other; and

filling space between the plurality of posts with an insulating material.

Claim 11 (Original): The method for manufacturing a front-and-back electrically conductive substrate as claimed in claim 10, the method further comprising a step of polishing the first and second surfaces after the step of filling space between the plurality of posts with an insulating material.

Claim 12 (Original): The method for manufacturing the front-and-back electrically conductive substrate as claimed in claim 10, wherein the anisotropic etching process leaves a portion of the etching material disposed so as to couple the plurality of posts to each other.

Claims 13 – 16 (Canceled)